

## **201 KAR 23:130. Definition of nonprofit field service office.**

RELATES TO: KRS 335.010(5), 26 U.S.C. 501(c)(3)

STATUTORY AUTHORITY: KRS 335.070(3)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 335.070(3) authorizes the board to promulgate administrative regulations to carry out the provisions of KRS 335.010 to 335.160 and 335.990. This administrative regulation defines the term "nonprofit field service office" in applying the exemption established by KRS 335.010(5).

Section 1. For the purposes of KRS 335.010(5), the term "nonprofit field service office" means:

(1) A charitable organization defined as tax exempt pursuant to 26 U.S.C. 501(c)(3).

(a) The organization is organized and operated exclusively for the exemption purposes established by 26 U.S.C. 501(c)(3); and

(b) None of its earnings inures to a private shareholder or person;

(2) A nonprofit subsidiary branch office of a national or regional social service agency that has been certified or accredited by a national or regional organization and that meets the organization's specific guidelines and standards, including those organizations whose branch office is directed by a board representative of and accountable to the local community, with responsibility shared by the national or regional accrediting organization; and

(3) For example:

(a) The Salvation Army;

(b) The Family Service Association of America;

(c) Big Brothers - Big Sisters;

(d) Catholic Social Services;

(e) The American Red Cross; and

(f) Similar organizations that qualify. (11 Ky.R. 1711; eff. 6-4-1985; Am. 38 Ky.R. 1640; 1842; eff. 6-1-2012.)